Fiscal 2001 SGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

No.   SGL Account Title   No.   No.   No.   SGL Account Title   Ball Ind   Rederal   Sal Ind   No.   No.   SGL Account Title   Ball Ind   No.   No.   No.   No.   SGL Account Title   Ball Ind   No.   No.   No.   No.   SGL Account Title   Ball Ind   No.   No				SGL Attributes								
Nome	SGL Account											
No.   SGL Account Title   Bal. Incl.   Nonfederal   Partner   Nonexch.   Classification   Noncust.   Acquisitions   Partner   1100 Funds fallone With Treasury   D												
1010 Fund Balance With Treasury	No.	SGL Account Title			•					-		
1120   Imprest Funds	1010	Fund Balance With Treasury	D						•			
1130 Funds Held by the Public   D   N			D	N				Υ				
1990 Other Cash	1120	Imprest Funds	D	N								
1995 Other Monetary Assets	1130	Funds Held by the Public	D	N								
1200 Foreign Currency	1190	Other Cash	D	N								
1310   Accounts Receivable			D	N								
Allowance for Loss on Accounts   C	1200	Foreign Currency	D	N								
1319 Receivable	1310	Accounts Receivable	D	Υ	Υ			Υ				
Employment Benefit Contributions   D	1											
1320 Receivable			С	Υ	Υ			Υ				
1325   Taxes Receivable												
Allowance for Loss on Taxes												
1329   Receivable   C			D	Y	Υ			Υ				
1330   Receivable for Allocation Transfers   D			-									
1335   Expenditure Transfers Receivable   D   F   Y   Y   Y   Y   Y   Y   Y   Y   X   X								Υ				
1340   Interest Receivable   D					-							
Allowance for Loss on Interest		•										
1349   Receivable			D	Y	Y			Y				
1350   Loans Receivable			-	,								
Allowance for Loss on Loans  1359 Receivable Penalties, Fines and Administrative Penalties, Fines and Administrative 1360 Fees Receivable Allowance for Loss on Penalties, Fines and Administrative Fees 1369 Receivable C Y Y Y  Allowance for Subsidy C N  1410 Advances to Others D Y Y  1450 Prepayments D Y Y  1450 Prepayments D Y Y  1450 Operating Materials and Supplies 1511 Held for Use Operating Materials and Supplies 1512 Held in Reserve for Future Use Operating Materials and Supplies 1513 Obsolete D N  1513 Inventory Held in Reserve for 1522 Future Sale D N  1523 Inventory Held for Repair Inventory - Excess, Obsolete and 1524 Unserviceable D N  1525 Inventory - Raw Materials D N  1526 Inventory - Finished Goods D N  1527 Inventory - Finished Goods D N  1528 Seized Cash Deposited D N  1539 Seized Cash Deposited D N  1549 Forfeited Property Held for Sale Forfeited Property Allowance C N  1549 Forfeited Property Allowance C N  1559 Forfeited Property Allowance C N  1551 Foreclosed Property D N  AV Y								Y				
1359   Receivable   Penalties, Fines and Administrative   Penalties, Fines and Administrative   Penalties, Fines and Administrative Fees			D	Y	Y							
Penalties, Fines and Administrative	1		•		.,							
1360   Fees Receivable			C	Y	Y							
Allowance for Loss on Penalties, Fines and Administrative Fees  1369 Receivable  C Y Y Y  1399 Allowance for Subsidy  C N  1410 Advances to Others  D Y Y  1450 Prepayments  Operating Materials and Supplies  1511 Held for Use  Operating Materials and Supplies  1512 Held in Reserve for Future Use  D N  Operating Materials and Supplies  1512 Held in Reserve for Future Use  Operating Materials and Supplies  Excess, Unserviceable and  1513 Obsolete  D N  Inventory Purchased for Resale  Inventory Held in Reserve for  Future Sale  D N  Future Sale  D N  Inventory Held for Repair  Inventory - Raw Materials  D N  1524 Inventory - Raw Materials  D N  1525 Inventory - Raw Materials  D N  1526 Inventory - Raw Materials  D N  1527 Inventory - Finished Goods  D N  1528 Seized Monetary Instruments  D N  Seized Monetary Instruments  D N  Forfeited Property Held for  1549 Forfeited Property - Allowance  C N  1551 Foreclosed Property  D N  Forfeited Property - Allowance  C N  1551 Foreclosed Property  D N  Forfeited Property - Allowance  C N  1551 Foreclosed Property  D N  Forfeited Property - Allowance  C N  1551 Foreclosed Property  D N  Forfeited Property - Allowance  C N  1551 Foreclosed Property  D N  Forfeited Property - Allowance  C N  1551 Foreclosed Property  D N  Forfeited Property - Allowance  C N  1551 Foreclosed Property  D N		•	_		.,							
Fines and Administrative Fees 1369 Receivable C Y Y Y 1369 Allowance for Subsidy C N 1410 Advances to Others D Y Y 1450 Prepayments Operating Materials and Supplies 1511 Held for Use Operating Materials and Supplies 1512 Held in Reserve for Future Use Operating Materials and Supplies Excess, Unserviceable and 1513 Obsolete D N 1521 Inventory Purchased for Resale Inventory Held in Reserve for 1522 Future Sale D N 1523 Inventory Held for Repair Inventory - Excess, Obsolete and 1524 Unserviceable D N 1525 Inventory - Raw Materials D N 1526 Inventory - Raw Materials D N 1526 Inventory - Work-in-Process D N 1527 Inventory - Hold for Repair D N 1528 Inventory - Hold for Repair D N 1529 Inventory - Raw Materials D N 1520 Inventory - Frinished Goods D N 1521 Inventory - Frinished Goods D N 1522 Inventory - Frinished Goods D N 1531 Seized Monetary Instruments D N 1532 Seized Cash Deposited D N 1541 Forfeited Property Held for 1542 Donation or Use D N 1549 Forfeited Property - Allowance C N 1551 Foreclosed Property D N 1552 Foreclosed Property D N 1552 F			ט	Y	Y			Y				
1369   Receivable   C	1	-										
1399   Allowance for Subsidy			•		.,							
1410   Advances to Others					Y			Y				
1450   Prepayments												
Operating Materials and Supplies 1511 Held for Use Operating Materials and Supplies 1512 Held in Reserve for Future Use Operating Materials and Supplies Excess, Unserviceable and 1513 Obsolete D N N Inventory Purchased for Resale Inventory Held in Reserve for 1522 Future Sale Inventory Held for Repair Inventory - Excess, Obsolete and Unserviceable D N N Y Y Y  Y Y  Y  Y  Y  Y  Y  Y  Y  Y												
1511   Held for Use			ע	Y	Y							
Operating Materials and Supplies 1512 Held in Reserve for Future Use Operating Materials and Supplies- Excess, Unserviceable and 1513 Obsolete D N Inventory Purchased for Resale Inventory Held in Reserve for Future Sale Inventory Held for Repair Inventory - Excess, Obsolete and Inventory - Excess, Obsolete and Inventory - Raw Materials Inventory - Raw Materials D N Inventory - Raw Materials D N Inventory - Work-in-Process D N Inventory - Finished Goods D N Inve			ь.	NI.					V	V		
1512   Held in Reserve for Future Use   D   N			ע	IN					Y	Y		
Operating Materials and Supplies- Excess, Unserviceable and  1513 Obsolete  D N Inventory Purchased for Resale Inventory Held in Reserve for  1522 Future Sale Inventory Held for Repair Inventory - Excess, Obsolete and Unserviceable Unserviceable D N N Y Y Y  1523 Inventory - Raw Materials D N N Y Y Y  1524 Unserviceable D N N Y Y Y  1525 Inventory - Raw Materials D N N Y Y Y Y  1527 Inventory - Finished Goods D N N Seized Monetary Instruments D N Seized Cash Deposited D N Forfeited Property Held for Donation or Use Donation or Use Foreclosed Property D N Inventory - Allowance C N Inventory - Raw Materials D N Inventory - Work-in-Process D N Inventory - Finished Goods D N Inventory - Allowance C N Inventory - Finished Goods D N Inventory - Raw Materials D N Inventory - Raw Mat			D	N					V	V		
Excess, Unserviceable and  1513 Obsolete  D N Inventory Purchased for Resale Inventory Held in Reserve for  Future Sale Inventory Held for Repair Inventory Held for Repair Inventory - Excess, Obsolete and Inventory - Excess, Obsolete and Inventory - Raw Materials Inventory - Raw Materials Inventory - Work-in-Process Inventory - Work-in-Process Inventory - Finished Goods Inventory - Finished Goods Inventory - Allowance Inventory - Allowance Inventory - Allowance Inventory - Finished Goods Inventory - Allowance Inventory - Finished Goods Inventory - Finishe	1312		U	IN					Ī	I		
1513   Obsolete   D												
1521   Inventory Purchased for Resale   D	1	*	Р	N								
Inventory Held in Reserve for   Future Sale   D										V		
1522 Future Sale         D         N         Y         Y           1523 Inventory Held for Repair         D         N         Inventory - Excess, Obsolete and Unserviceable         D         N         Y			ע	- 10					1	1		
1523   Inventory Held for Repair   D   N   N   Street			D	N					Y	Υ		
Inventory - Excess, Obsolete and  1524 Unserviceable  D  N  1525 Inventory - Raw Materials  D  N  1526 Inventory - Work-in-Process  D  N  1527 Inventory - Finished Goods  D  N  1529 Inventory - Allowance  C  1531 Seized Monetary Instruments  D  N  1532 Seized Cash Deposited  D  N  1541 Forfeited Property Held for  1542 Donation or Use  D  N  1549 Forfeited Property - Allowance  C  N  1551 Foreclosed Property  D  N  Inventory - Excess, Obsolete and  N  N  Y  Y  Y  Y  Y  Y  Y  Y  N  N  N				-					1			
1524 Unserviceable D N Y Y 1525 Inventory - Raw Materials D N N S Y Y 1526 Inventory - Work-in-Process D N N S Y Y 1527 Inventory - Finished Goods D N N S Y Y 1529 Inventory - Allowance C N N Seized Monetary Instruments D N S Seized Cash Deposited D N N S Seized Cash Deposited D N S Seized Property Held for Sale Forfeited Property Held for Sale D N S Seized Property - Allowance C N S Seized Cash Deposited D N S Seized Property Held for Sale D N S Seized Property - Allowance C N S Seized Property - Allowance C N S Seized Property - Allowance C N S Seized Property D N S Seized Property S Seized Property D N S Seized Property D N S Seized Property S Seized Property D N S Seized Property D N S Seized Property S Seized Property D N S Seized Property D N S Seized Property S Seized Property D N S Seized Property S Seized Property D N S Seized Property D N S Seized Property S Seized Property S Seized Property D N S Seized Property S Seize	1020			.,,								
1525   Inventory - Raw Materials   D	1524		D	N					Y	Υ		
1526 Inventory - Work-in-Process D N Y Y 1527 Inventory - Finished Goods D N N Y Y 1529 Inventory - Allowance C N N N N N N N N N N N N N N N N N N												
1527 Inventory - Finished Goods D N Y Y 1529 Inventory - Allowance C N 1531 Seized Monetary Instruments D N 1532 Seized Cash Deposited D N 1541 Forfeited Property Held for Sale Forfeited Property Held for D N 1542 Donation or Use D N 1549 Forfeited Property - Allowance C N 1551 Foreclosed Property D N												
1529 Inventory - Allowance C N 1531 Seized Monetary Instruments D N 1532 Seized Cash Deposited D N 1541 Forfeited Property Held for Sale D Forfeited Property Held for Sale D N 1542 Donation or Use D N 1549 Forfeited Property - Allowance C N 1551 Foreclosed Property D N												
1531 Seized Monetary Instruments D N Seized Cash Deposited D N Seized Cash Deposited D N Seized Cash Deposited D N Seized Property Held for Sale D N Seized Property - Allowance C N Seized Property D N N Seized Property D N Seized Property D N N Seized Property D N N Seized Property D N N S										*		
1532 Seized Cash Deposited D N Seized Cash Deposited D N Seized Property Held for Sale D N Seized Property Held for D Seized Property Held for D Seized D Seized Property - Allowance D N Seized Property - Allowance C N Seized Property D N Seized P N Sei				-								
Tofeited Property Held for Sale D N Forfeited Property Held for D D N D D D D D D D D D D D D D D D D				-								
Forfeited Property Held for 1542 Donation or Use D N 1549 Forfeited Property - Allowance C N 1551 Foreclosed Property D N				-								
1542 Donation or Use     D     N       1549 Forfeited Property - Allowance     C     N       1551 Foreclosed Property     D     N												
1549 Forfeited Property - Allowance C N 1551 Foreclosed Property D N	1542		D	N								
1551 Foreclosed Property D N												
			С	N								

Fiscal 2001 SGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

	SGL Account			SGL Attributes Adjusted Trial Balances NOTES							
				Adjusted Trial Balances					<b>:</b> S		
No.	SGL Account Title	Normal Bal. Ind.	Federal/ Nonfederal	Trading Partner	Exchange/ Nonexch.	Budget Functional Classification	Custodial/ Noncust.	Capitalized Acquisitions	Trading Partner		
	Commodities Held Under Price										
	Support and Stabilization Support										
	Programs	D	N					Y	Υ		
1569	Commodities - Allowance	С	N								
	Stockpile Materials Held in										
1571	Reserve	D	N					Υ	Υ		
1572	Stockpile Materials Held For Sale	D	N					Υ	Υ		
1591	Other Related Property	D	N					Y	Υ		
	, ,										
1599	Other Related Property - Allowance	С	N								
	Investments in U.S. Treasury										
1610	Securities Issued by Public Debt	D	F	Υ							
	Discount on U.S. Treasury		-								
1611	Securities Issued by Public Debt	С	F	Υ							
1011	Premium on U.S. Treasury		•	•							
1612	Securities Issued by Public Debt	D	F	Υ							
1012	Amortization of Discount and		•	•							
	Premium on U.S. Treasury										
1612	Securities Issued by Public Debt	D	F	Υ							
1013	Investments in Securities Other	U	Г	ī							
4000		<b>D</b>	V	V							
1620	Than Public Debt Securities	D	Υ	Υ							
4004	Discount on Securities Other Than	0	V	V							
1621	Public Debt Securities	С	Υ	Υ							
4000	Premium on Securities Other Than	_		.,							
1622	Public Debt Securities	D	Y	Υ							
	Amortization of Premium and										
	Discount on Securities Other Than										
	Public Debt Securities	D	Y	Υ							
	Other Investments	D	Y	Υ							
1711	Land and Land Rights	D	N					Y	Υ		
1712	Improvements to Land	D	N					Y	Υ		
	Accumulated Depreciation on										
1719	Improvements to Land	С	N								
1720	Construction-in-Progress	D	N					Υ	Υ		
	Buildings, Improvements and										
1730	Renovations	D	N					Υ	Υ		
	Accumulated Depreciation on										
	Buildings, Improvements and										
1739	Renovations	С	N								
	Other Structures and Facilities	D	N					Y	Υ		
	Accumulated Depreciation on										
1749	Other Structures and Facilities	С	N								
	Equipment	D	N					Υ	Υ		
	Accumulated Depreciation on							-	-		
1750	Equipment	С	N								
	Assets Under Capital Lease	D	N					Y	Υ		
1010	Accumulated Depreciation on							1	'		
1810	Assets Under Capital Lease	С	N								
	Leasehold Improvement	D	N N					Υ	Υ		
1020	Accumulated Amortization on	U	IN					I	ı		
1920	Leasehold Improvements	С	N								
		C	-					Y	Υ		
1030	Information Technology Software	ט	N					r	Y		
1000	Accumulated Amortization on	^	NI								
	Information Technology	C	N					\ <u>'</u>	\ <u>'</u>		
	Other Natural Resources	D	N					Y	Υ		
1849	Allowance for Depletion	С	N								
4	Other General Property, Plant and	_									
1890	Equipment	D	N					Υ	Y		

Fiscal 2001 SGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

						SGL Attributes	<u> </u>		
SGL Account				Adju	NOTES				
						Budget			
No.	SGL Account Title	Normal Bal. Ind.	Federal/ Nonfederal	Trading Partner	Exchange/ Nonexch.	Functional Classification	Custodial/ Noncust.	Capitalized Acquisitions	Trading Partner
	Unrequisitioned Authorized							·	
1920	Appropriations	D	F	Υ					
	Receivable Appropriations	D	F	Υ					
1990	Other Assets	D	Υ	Υ				Y	Υ
2110	Accounts Payable	С	Υ	Υ			Υ		
2120	Disbursements in Transit	С	Y	Υ					
	Contract Holdbacks	С	Υ	Υ					
	Accrued Interest Payable	С	Υ	Υ					
	Liability for Allocation Transfers	С	F	Υ					
2155	Expenditure Transfers Payable	С	F	Υ					
	Entitlement Benefits Due and								
2160	Payable	С	N						
	Subsidy Payable to Financing								
2170	Account	С	F	Υ					
_	Contra Liability for Subsidy Payable	_							
	to Financing Account	D	F	Υ					
	Loan Guarantee Liability	С	N						
2190	Other Accrued Liabilities	С	Υ	Υ					
		_							
	Accrued Funded Payroll and Leave	С	N						
2211	Withholdings Payable	С	N						
	Employer Contributions and Payroll		.,	.,					
2213	Taxes Payable	С	Υ	Υ					
0045	Other Post-Employment Benefits	•	.,	.,					
2215	Due and Payable	С	Υ	Υ					
0040	Pension Benefits Due and Payable	•							
2216	to Beneficiaries	С	N						
0047	Benefit Premiums Payable to	•							
2217	Carriers	С	N						
2240	Life Insurance Benefits Due and	0	NI						
	Payable to Beneficiaries Unfunded Leave	C	N N						
	Unfunded FECA Liability	C	F	Υ					
2223	Other Unfunded Employment	U	-	I					
2200	Related Liability	С	Υ	Υ					
	Advance from Others	C	Y	Y					
	Deferred Credits	C	Y	Y					
2020	Liability for Deposit Funds,								
	Clearing Accounts and								
2400	Undeposited Collections	С	Υ	Υ					
	Principal Payable to Treasury	C	F	Y					
	Principal Payable to the Federal			<u> </u>					
2520	Financing Bank	С	F	Υ					
	Securities Issued by Federal								
	Agencies Under General and								
2530	Special Financing Authority, Net	С	Υ	Υ					
	Participation Certificates	С	Υ	Υ					
	Other Debt	С	Υ	Υ					
	Actuarial Pension Liability	С	N						
	-								
	Actuarial Health Insurance Liability	С	N						
	Actuarial Life Insurance Liability	С	N						
	Actuarial FECA Liability	С	N						
2690	Other Actuarial Liabilities	С	N						
	Prior Liens Outstanding on								
	Acquired Collateral	С	N						
	Contingent Liabilities	С	Υ	Υ					
2940	Capital Lease Liability	С	Υ	Υ					

Fiscal 2001 SGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

			SGL Attributes								
SGL Account			Adjusted Trial Balances NOTES								
No.	SGL Account Title	Normal Bal. Ind.	Federal/ Nonfederal	Trading Partner	Exchange/ Nonexch.	Budget Functional Classification	Custodial/ Noncust.	Capitalized Acquisitions	Trading Partner		
110.	Liability for Subsidy Related to	Dail IIIa.	Tionicaciai	Tartro	TTOTIOXOTI.	Ciacomoation	140110dot.	7 toquioitionio	Tartifor		
2950	Undisbursed Loans	С	F	Υ							
	Accounts Payable Canceled	C	Y	Υ							
	Resources Payable to Treasury	C	F	Υ							
	Custodial Liability	С	Υ	Υ			S				
2990	Other Liabilities	С	Υ	Υ							
2995	Accrued Cleanup Cost	С	Υ	Υ							
3100	Unexpended Appropriations	С									
	Appropriated Capital Funding										
3105	Canceled Payable	D									
3310	Cumulative Results of Operations	С									
5100	Revenue from Goods Sold	С	Y	Υ	X	Υ					
5109	Contra Revenue for Goods Sold	D	Υ	Υ	X	Υ					
5200	Revenue from Services Provided	С	Υ	Υ	X	Υ					
	Contra Revenue for Services										
5209	Provided	D	Υ	Υ	X	Υ					
	Interest Revenue	С	Υ	Υ	Υ	Υ	Υ				
5319	Contra Revenue for Interest	D	Υ	Υ	Υ	Υ	Υ				
	Penalties, Fines and Administrative										
5320	Fees Revenue	С	Υ	Υ	Υ	Υ	Y				
	Contra Revenue for Penalties,										
5329	Fines and Administrative Fees	D	Υ	Υ	Υ	Υ	Y				
5400	Benefit Program Revenue	С	Υ	Υ	X	Υ					
	Contra Revenue for Benefit										
5409	Program Revenue	D	Υ	Υ	X	Υ					
	Insurance and Guarantee Premium										
5500	Revenue	С	Υ	Υ	X	Υ					
	Contra Revenue for Insurance and										
5509	Guarantee Premium Revenue	D	Υ	Υ	X	Υ					
	Donated Revenue - Financial	_			_						
5600	Resources	С	N		Т						
5000	Contra Revenue for Donations -	-			-						
5609	Financial Resources	D	N		Т .						
5040	Donated Revenue - Nonfinancial	_	NI		-						
5610	Resources	С	N		Т						
FC10	Contra Donated Revenue -	D	NI		Т						
	Nonfinancial Resources Expended Appropriation	С	N		1						
5700		C									
F720	Financing Sources Transferred in Without Reimbursement	С	F	Υ							
5720	Financing Sources Transferred	- C		ĭ							
5730	Out Without Reimbursement	D	F	Υ							
3130	Appropriated Earmarked Receipts	U		ı							
5740	Transferred In	С	F	Υ							
5740	Appropriated Earmarked Receipts			1							
5745	Transferred Out	D	F	Υ							
5175	Expenditure Financing Sources -			•							
5750	Transfers-In	С	F	Υ							
0.00	Nonexpenditure Trust Fund			•							
5755	Financing Sources - Transfers-In	С	F	Υ							
	Expenditure Financing Sources -	<del>-</del>									
5760	Transfers-Out	D	F	Υ							
2.00	Nonexpenditure Trust Fund			•							
5765	Financing Sources-Transfer-Out	D	F	Υ							
	Imputed Financing Sources	C	F	Y							
	Other Financing Sources	C	F	Y							
	<u> </u>										
5799	Adjustment of Appropriations Used	D									

Fiscal 2001 SGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

						SGL Attribute	S		
SGL Account				Adjı		NOTI	ES		
						Budget			
		Normal	Federal/	Trading	Exchange/	Functional	Custodial/	Capitalized	Trading
No.	SGL Account Title	Bal. Ind.	Nonfederal	Partner	Nonexch.	Classification	Noncust.	Acquisitions	Partner
	Tax Revenue Collected	С	Υ	Υ	Т		Υ		
5801	Tax Revenue Accrual Adjustment	С	Υ	Υ	Т		Υ		
5809	Contra Revenue for Taxes	D	Υ	Υ	Т		Υ		
5890	Tax Revenue Refunds	D	Y	Υ	Т		Y		
5900	Other Revenue	С	Υ	Υ	Υ	Υ	Y		
	Contra Revenue for Other								
5909	Revenue	D	Υ	Υ	Υ	Υ	Y		
5990	Collections for Others	D	Y	Υ	Y	Υ	S		
	Accrued Collections for Others	D	Y	Υ	Y	Υ	S		
				-	-	-			
6100	Operating Expenses/Program Cost	D	Y	Υ		Υ			
	Contra Bad Debt Expense -			<u> </u>					
6190	Incurred for Others	С	Y	Υ		Υ			
	Adjustment to Subsidy Expense	C	N	•		Y			
	Interest Expenses on Borrowing		- '`			•			
	from Treasury	D	F	Υ		Υ			
	Interest Expenses on Securities	D	Y	<u>·</u> Y		Y			
	Other Interest Expenses	D	Y	Y		Y	Υ		
	Benefit Expense	D	Y	Y		Y			
	Cost of Goods Sold	D	N			Y			
	Applied Overhead	C	N N			Y			
	Depreciation, Amortization and		IN			ī			
	Depletion	D	N			Y			
	Bad Debt Expense	D D	Y	Υ		Y			
		D D	F	Y		Y			
	Imputed Costs	U	Г	Y		Y			
	Other Expenses Not Requiring	5							
	Budgetary Resources	D	Y	Y		Y			
	Future Funded Expenses	D	Υ	Υ		Y			
	Employer Contributions to								
	Employee Benefit Programs Not								
	Requiring Current-Year Budget	_	_	.,					
	Authority (Unobligated)	D	F	Υ		Y			
	Nonproduction Costs	D	Y	Y		Y			
	Gains on Disposition of Assets	С	Υ	Υ	Y	Y			
	Other Gains	С	Υ	Υ	Y	Y			
	Losses on Disposition of Assets	D	Υ	Υ	Y	Υ			
	Other Losses	D	Y	Υ	Y	Υ			
	Extraordinary Items	С	Y	Υ		Υ			
	Prior Period Adjustments	С	Υ	Υ					
	Distribution of Income - Dividend	D	Υ	Υ	Υ	Y			
7600	Changes in Actuarial Liability	D	N			Υ			

## Fiscal 2001 SGL Account Attributes Required for FACTS I Reporting of Detailed Financial Information/1

ADDITIONAL INFORMATION:		equired for FACTO I Reporting of Detailed I manifelar information/
1/ For a description of SGL attribu	utes, see the	"FACTS I SGL Attribute Definitions" in this section.
2/ "Y" in any attribute column indi	cates that th	e FACTS I user must provide a value/domain for the attribute. Trading Partner is
		s. See Note 5 for valid attribute values/domain.
3/ A blank space in any attribute of	column indic	ates that the FACTS I user should not provide an attribute value/domain.
4/ Shaded areas indicate that the	correct attri	oute value/domain for the SGL Account will be automatically provided by FACTS I.
5/ Attribute values/domains are li	isted below:	
<u>Attribute</u>	<u>Domain</u>	Domain Description
Design of Fernation of Olerania		There digit Dudget Forestional Observation Out for the Out for other
Budget Functional Classification	nnn	Three-digit Budget Functional Classification Subfunction Code
Capitalized Acquisition	F	Federal
Capitalized Acquisition	N	Nonfederal
Capitalized Acquisition	IN	INOTHECETAL
Covered Not Covered	E	Covered by budgetary resources
Covered Not Covered	И	Not covered by budgetary resources
Custodial Noncustodial	S	Custodial
Custodial Noncustodial	Α	Noncustodial
Debit Credit	С	Credit
Debit Credit	D	Debit
Entity Nonentity	€	Entity
Entity Nonentity	R R	Nonentity
Enacy Nononacy		- Honorialy
Exchange Nonexchange	Х	Exchange Revenue
Exchange Nonexchange	T	Nonexchange Revenue
5		
Federal Nonfederal	F	Federal
Federal Nonfederal	N	Nonfederal
<u> </u>		
Trading Partner	nn	Two-digit Treasury Department Code, required with Federal attribute
_		

**T/L S2-01-01** IV - 9 **November <del>October 2000</del>**